

**S.D.E.**  
**DIPLOMA IN TAXATION LAW (D.T.L.) (OLD COURSE) :**  
**WINTER - 2017**  
**SUBJECT : CENTRAL EXCISE & CUSTOM LAWS**

Day : **Thursday**  
Date : **30/11/2017**

Time : **10.00 AM TO 01.00 PM**  
Max. Marks : 100

**W-2017-4086**

**N.B.:**

- 1) Attempt **ANY SIX** questions out of which **Q.No.1** is **COMPULSORY**.
- 2) **Q.No.1** carries **20** marks and all other questions carry **16** marks each.

**Q.1** Write short notes on **ANY FOUR** of the following:

- a) Settlement Commission (Excise Act)
- b) Deemed manufacture (Excise Act)
- c) Adjudicating Authority (Excise Act)
- d) Custom Area (Customs Act)
- e) Bill of Entry (Customs Act)
- f) Baggage Rules (Customs Act)

**Q.2** Explain the provisions regarding Registration of a manufacturer under Central Excise Act.

**Q.3** Describe the various authorities entrusted with the work of administering the law of Central Excise in India.

**Q.4** State the duties eligible for CENVAT Credit. State the general procedure to avail credit under CENVAT.

**Q.5** Define the term Small Scale Industry (SSI) under Central Excise Act. State the concession and exemption's available to Small Scale Industry (SSI) in relation to excise duty.

**Q.6** Explain the provisions regarding offences under Central Excise Act.

**Q.7** Discuss in detail nature and kinds of Customs Duty under Customs Act.

**Q.8** Describe the export procedure to be followed by an exporter along with important documents needed.

**Q.9** State under which circumstances the goods imported can be confiscated.

**Q.10** Write in brief:

- a) Bill of lading
- b) Export by air

\* \* \* \*